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MAR 27 2008

OFFICE OF U.S. DISTRICT JUDGE
BRUCE S. JENKINSFILED
U.S. DISTRICT COURTIN THE UNITED STATES DISTRICT COURT, DISTRICT OF UTAH
CENTRAL DIVISION

2008 MAR 27 P 1:4

DISTRICT OF UTAH

UNITED STATES OF AMERICA,

:

Civil Nos. 2:08 CV30 BSJ

BY: _____
DEPUTY CLERK

Petitioner,

:

**ORDER ADOPTING REPORT
AND RECOMMENDATION**

vs.

:

CORY JON WALTERS,

:

Respondent.

:

On January 9, 2008, the United States filed its "Petition to Enforce Internal Revenue Summons," wherein it requested that this Court compel Respondent to comply with the Internal Revenue Service's ("IRS") two June 22, 2007 Summonses ("the Summonses"). On January 10, 2008, this Court issued an "Order to Show Cause" requiring Respondent to appear before Magistrate Judge Warner on March 5, 2008 to show cause why he should not be compelled to comply with the Summonses. Respondent filed a "Notice of No Opposition" stating that he did not oppose enforcement of the Summonses. Consequently, on February 25, 2008, Magistrate Judge Warner entered a Report and Recommendation recommending that this Court order Respondent to comply with the Summonses within 20 days from the date that this Court adopts the Report and Recommendation. Neither party objected to the Report and Recommendation. Consequently, after reviewing this matter *de novo*, this Court adopts the Report and Recommendation and ORDERS Respondent to comply with the Summons within 20 days from the date of this Order.

DATED 27 OF MARCH 2008:

A handwritten signature in black ink, appearing to read "Bruce S. Jenkins", written over a horizontal line.

BRUCE S. JENKINS, Judge
United States District Court